

OFFICIAL GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY No. 5

GOVERNMENT OF GOA

Department of Finance
(Revenue & Control Division)

Notification

1/1/97-Fi(R&C)(A)

In exercise of the powers conferred by section 12 read with section 15 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), the Government of Goa hereby amends the Government Notification No. Fin (Rev)/2-35/15/75(C) dated 25-3-1976, published in the Official Gazette, Series I No. 52 dated 25-3-1976 (hereinafter called the 'principal Notification'), as follows:—

1. In the principal Notification, in Part D, under the heading "TV, Miscellaneous", after item No. (3), the following items shall be added, namely:—

"(4) (a) Labels of various brands
of any liquor manufactured/
/bottled in the State of Goa. ... Rs. 10,000/- per label p.a.

(b) Fees for renewal of labels
thereof ... Rs. 5,000/- per label,"

This Notification shall come into force with effect from 1-4-1997.

By order and in the name of the Governor of Goa.

S. V. Madkaikar, Under Secretary (Fin-Exp).

Panaji, 2nd April, 1997.

Notification

1/1/97-Fin(R&C)(B)

In exercise of the powers conferred by section 22 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), and all other powers enabling it in that behalf, the Government of Goa hereby makes the following rules, so as to further amend the Goa (Excise Duty) Rules, 1964, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa (Excise Duty) (Amendment) Rules, 1997.

(2) They shall come into force with immediate effect.

2. *Amendment of rule 16.*— In rule 16 of the Goa (Excise Duty) Rules, 1964 (hereinafter referred to as the "principal Rules"),—

(i) in sub-rule (i), after clause (iii), the following shall be added, namely:—

"(iv) the batch number and date of manufacture/bottling",

(ii) for sub-rule (2), the following shall be substituted, namely:—

"(2) (i) Samples of the labels with the words "For sale in Goa" or "For sale in any other State", as the case may be, shall be lodged with the Commissioner of Excise for recording and approval thereof.

The Commissioner of Excise shall approve the labels if they are in order and record the same on payment of fees as specified per label per annum as per the notified by the Government. The labels so recorded shall be valid for one year ending on 31st March of the next year.

Application for renewal of such labels shall be granted by the Commissioner of Excise on payment of fees specified for renewals thereof, as notified by the Government. The labels of the bottles, cask or vessels of liquor for export should clearly contain the words in red "For Export".

(2) (ii) The design and format of the labels to be used for brands of C.L. and I.M.F.L. shall be clearly distinguishable.

(2) (iii) Recording of labels shall be subject to the following conditions:—

(a) The Commissioner of Excise shall not be responsible in any manner for claims on brands names arising due to recording of labels.

(b) Fees once paid for recording/renewal of labels shall not be refunded in case labels so recorded are withdrawn/cancelled."

3. *Amendment of rule 19.*— For rule 19 of the principal Rules, the following shall be substituted, namely:—

"19. *Transport.*— A permit under Section 5 shall in Forms E-7-A and E-7-B for carrying bottles for personal consumption/for transport of consignment by manufacturers/bottlers for wholesale dealers, as the case may be.

4. *Amendment of rule 24.*— In rule 24 of the principal Rules, after the words "duty paid" and before the words "shall be noted therein", the figure and words, "number and date of chalan, batch number and date of manufacture" shall be inserted.

5. *Amendment of rule 101.*— In rule 101 of the principal Rules the existing rule shall be numbered as sub-rule (i) and after sub-rule (i) as so numbered, the following shall be inserted, namely:—

"(2) After 7 days after close of each month, every licensee shall submit to the Commissioner of Excise a monthly return showing the quantity of dutyable goods received, the quantity remained on payment of duty and such other relevant particulars as above.

(3) Non-compliance of records and submission of accounts of transaction will amount to an offence under the Act which may attract suspension of licence in extreme cases."

6. *Insertion of new rule (101-A).*— After rule 101 of the principal Rules, the following new rule shall be inserted, namely:—

"101-A — *How registers and stock accounts to be maintained.* — (1) Where any person is required by these rules to maintain any register or a stock account in respect of goods manufactured or stored by him, he shall —

(i) At the time of making any entry, insert the date when the entry is made;

(ii) Correctly keep such account or register in the manner required and shall not cancel, obliterate or alter any entry therein, except for correction of any errors, with the sanction and in the presence of the proper officer or the officer-in-charge, as the case may be, and shall not make any entry therein which is untrue in any particulars;

(iii) Keep the account of Register at all times ready for inspection of the Excise Officers and shall permit any such officer to inspect it and make any such minute therein or any extract therefrom, as the officer thinks fit, and shall, at any time, if demanded, send that minute or extract to that Officer.

(2) Any person who fails to enter the required particulars within the time specified in relevant rules, or who fails to keep such account or register, as case may be, or to deliver it upto the Excise Officer on demand who obstructs or hinders such officer in making any minute therein or extract therefrom, or conveys away or conveys or conceals it, or destroys or tears out any leaf therefrom makes any false entry therein or fraudulently alters any entry therein, shall be liable to a penalty which may extend to two thousand rupees and all the goods of which due entry has not been made such account or register shall be liable to confiscation."

7. *Amendment of Forms.* For Form E-7 appended to the principal Rules, the following shall be substituted, namely:—

"GOVERNMENT OF GOA

DEPARTMENT OF EXCISE

For E-7 A

(See Rule 19.35.39)

Permit for transport of duty paid lian made foreign liquor/denatured spirit/refined spirit

No.

Shri/Sarvashri.

is/are permitted to transport from

.....the undermentioned liquors to

.....by road/rail/water.

Name of liquor	No. of cases	Bulk of litres	Proof litres

This permit will be valid fordays from the date of issue and should always be carried along with the consignment.

Place

Date

Licensing Authority

Copy to:

Excise Check-Post at

Excise Inspector at

The transport of liquor is subject to the conditions cited below:

(a) The liquor shall not be consumed or in any manner used or allowed to be consumed or used during their transport through the State/Union territory other than that of destination.

(b) The seal on any vessel, receptacle or package containing the liquor shall not be broken and shall be kept intact during the transport.

GOVERNMENT OF GOA
DEPARTMENT OF EXCISE

TRANSPORT PERMIT

(Form E-7B FOR MANUFACTURING UNIT)

ORIGINAL

Sr. No.	Brand type of IMFL	1Kg size	No. of cases	Bulk Lts.	Proof Lts.	Batch No. of manufat.

TOTAL CASES _____

In words:- _____

This Transport Permit should be carried with the consignment and handed over to the wholesale Licencee.

Licensing Authority

The transport of Liquor is subjected to this

- (a) The liquor shall not be consumed or in any manner used or allowed to be consumed or used during their transport through the State/Union Territory other than that of destination.
- (b) The seal on any vessel, receptacle or package containing the liquor shall not be broken and shall be kept intact during the transport."

By order and in the name of the Governor of Goa.

S. V. Madkaikar, Under Secretary (Fin-Exp.).

Panaji, 2nd April, 1997.

UNIT _____: TRANSPORT PERMIT No. _____
_____: 95-96 (PREPRINTED)

IS ALLOWED TO TRANS-
PORT GOODS TO M/S: _____
DATE: _____
VEHICLE No. _____

BY ROAD THE BELOW
MENTIONED GOODS: _____
TIME OF REMOVAL _____

THE CONSIGNEE LICENCEE
No. IS _____: VALID FOR _____ HOURS